

TOWN OF MATTAWA
Grant County, Washington
January 1, 1991 Through December 31, 1993

Schedule Of Findings

1. The Town Should Comply With The Terms Of The Washington State Criminal Justice Grant Agreement

Our audit found that the Town of Mattawa claimed a reimbursement in the amount of \$3,466.11 from the Washington State Criminal Justice Training Commission (Commission) to which it was not entitled.

The Commission conducted a training program for police officers and provided reimbursement to the participating cities and towns for actual salary and overtime costs incurred in replacing the officer-trainee. The Town of Mattawa participated in this program and sent an officer for training from May 4 through July 23, 1993.

The town used existing personnel to cover the shifts of the officer-trainee, and incurred \$207.09 in actual replacement costs eligible for reimbursement. At the end of the training period, however, the town submitted a claim for reimbursement in the amount of \$3,673.20, the amount of wages actually paid to the officer-trainee while attending the academy.

RCW 43.101.200 provides in part:

The commission shall reimburse to participating law enforcement agencies . . . the cost of temporary replacement of each officer who is enrolled in basic law enforcement training.

In accordance with this statute, the claim filed with the training commission contains the following certification which was signed by the police chief:

I hereby affirm that claimant agency is eligible for the reimbursement claimed (an agency with 10 or fewer full-time commissioned officers), and that the claim amount represents an actual expenditure made in replacing an officer-trainee, and that such amount does not exceed the total compensation and benefits earned and received by such officer-trainee during his/her academy assignment. Additionally, I understand that payroll records and other documentation of replacement expenditures must be retained locally and made available for purposes of state audit.

There were no expenditures supporting \$3,466.11 of the amount received as reimbursement for replacement of the officer-trainee.

We recommend the town repay \$3,466.11 to the Washington State Criminal Justice Training Commission.

2. The Town Should Maintain Complete And Accurate Payroll Records And Comply With Its Compensatory Time Policy

The Town of Mattawa contracts with the Grant County Sheriff for police dispatch services. When an officer calls in at the beginning of each shift, a new time card is started. These cards are forwarded to the town to provide source documentation for payroll purposes.

Because of inadequate procedures at the town, it was necessary for us to reconstruct the 1993 payroll records in order to determine the number of regular and compensatory hours earned and taken by the police chief. This was done by attempting to match the hours claimed as worked by the police chief to Grant County dispatch time cards.

Our audit of the town's payroll records disclosed the following conditions:

- a. The town could not provide Grant County dispatch timecards to support 211.5 regular hours for which the chief was paid by the town.
- b. The chief claimed that he worked 210 hours in excess of his regularly scheduled shift during 1993. The town could not provide dispatch timecards to support 68 hours of the excess time claimed.

Our audit also disclosed that the police chief used 51 hours of compensatory time that were used outside of the pay period in which they were earned, and thus were not allowable under the town's payroll policy. The town's personnel policies allow officers to use a flex-time schedule within a pay period, however, Section 2.2(g) of the Town of Mattawa Personnel Policy states:

Exempt employees are not covered by the Fair Labor Standards Act overtime provisions and do not receive either overtime pay or compensatory time in lieu of overtime pay.

As a result of the town's inadequate payroll records and procedures, the available documentation did not support the total hours worked by employees, and hours claimed and paid by the city were not in accordance with the town's personnel policies.

We recommend that the police chief reimburse the town for the 51 compensatory time hours taken that were not earned in accordance with town policy.

We further recommend that the town maintain complete and accurate records of time worked and strengthen controls over payroll procedures to ensure compliance with personnel policies.